



JAMES J. BLANCHARD, Governor

## DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

## STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

## COMMISSION MEMBERS

W. EUGENE ATKINSON

WARD G. DEXEL

ROBERT O. VANDERMARK

Bulletin No. 17  
November 3, 1983TO: Assessing Officers  
Equalization Directors

FROM: State Tax Commission

RE: Section 211.154 - Emergency Rules  
Section 211.154 - Notification Form  
Recap of Industrial Facilities Tax and Commercial Facilities  
Tax Collection Reports - School Tax portion remitted to the StatePart I

Enclosed are the Emergency Administrative Rules of the State Tax Commission for the implementation of Section 154, as amended, of the General Property Tax Act. This Section permits corrections of assessed valuations because of erroneously reported or omitted property. A copy of Section 154, as amended by Act 539, P.A. of 1982 is attached.

A copy of Form L-4154 is enclosed and may be reproduced and used by an assessor or equalization director in initiating assessment correction requests pursuant to Section 154. Forms L-4155 and L-4156 are available from the State Tax Commission upon request of the property owner or other persons who wish to file Section 154 notifications with the State Tax Commission.

Part II

The State Tax Commission has forwarded Industrial and Commercial Facilities tax collection report forms for 1983 taxes to the local units having tax exemption certificates in force. Along with the forms the Commission mailed a recapitulation sheet that can be used to recap the amounts due the State in lieu of preparing a separate collection report for each project covered by an exemption certificate. However, we cannot accept a combined single recap for Industrial and Commercial Facilities. If the recap form is used it is necessary to prepare one recap for the Industrial Facilities certificates and another separate recap for the Commercial Facilities certificates. If these reports are prepared by the Municipal Treasurers, please forward this information to the treasurer.

DEPARTMENT OF TREASURY

STATE TAX COMMISSION

GENERAL RULES

EMERGENCY RULES

Filed with the Secretary of State on October 6, 1983.  
These rules take effect upon filing with the Secretary of State

(By authority conferred on the state tax commission by section 9 of Act No. 380 of the Public Acts of 1965, as amended, and section 48 of Act No. 306 of the Public Acts of 1969, as amended, being §§16.109 and 24.248 of the Michigan Compiled Laws)

FINDING OF EMERGENCY

These rules are promulgated by the state tax commission for the implementation of section 154 of Act No. 206 of the Public Acts of 1893, as amended, to insure that all property not exempt by law, as provided in Article IX section 3 of the Michigan Constitution, shall be taxed. Act No. 539 of the Public Acts of 1982 amended section 211.154 of Act No. 206 of the Public Acts of 1893, as amended, to transfer administration from the Michigan tax tribunal to the state tax commission, effective March 30, 1983. The commission is aware that the general welfare of the citizens of the state would be harmed if taxable property is omitted from an assessment roll or is erroneously reported. Several hundred notices of incorrectly reported property have been filed by assessors as provided in section 154 of Act No. 206 of the Public Acts of 1893, as amended, being §211.154 of the Michigan Compiled Laws. The commission finds that the welfare of the state requires the promulgation of these emergency rules without following the notice procedures required by sections 41 and 42 of Act No. 306 of the Public Acts of 1969, as amended.

Rule 1. (1) Any person may notify the state tax commission, as provided in section 154 of Act No. 206 of the Public Acts of 1893, as amended, being §211.154 of the Michigan Compiled Laws, that property liable to taxation has been omitted from the assessment roll or that property has been erroneously reported for the current year or for 1 or both of the 2 immediately preceding years.

(2) If the notice is from a property owner that an erroneous property statement was filed timely with the assessing officer for the tax year, the property owner shall file the notification on form L-4155 prescribed by the state tax commission.

(3) If the notice is from an assessor or county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll, he or she shall file the notification on form L-4154 as prescribed by the state tax commission.

(4) If the notification is from a person other than a person listed in sub-rules (2) and (3) of this rule, the state tax commission shall investigate the allegation.

(5) The state tax commission shall prescribe the forms which are to be filed.

Rule 2. (1) A notification from an assessor or county equalization director shall contain the requested correct assessed valuation.

(2) An assessor or county equalization director shall first seek concurrence of the property owner in the requested correct assessed valuation on form L-4154. If the written concurrence is received and transmitted to the state tax commission, the commission shall issue an order directing the assessment to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(3) If the property owner disagrees with the requested assessment, the staff of the property tax division of the department of treasury shall examine the notification, conduct such investigation as is necessary, and submit a report and recommendation to the commission. The commission shall inform the property owner and assessor, in writing, of the staff findings and recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(4) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

Rule 3. (1) A notification from a property owner of an incorrect property statement shall be initiated by a request, in writing, mailed to the state tax commission.

(2) Upon receipt of the notification, the commission shall transmit form L-4155 for completion. The completed form, which shall include the requested assessment, shall be submitted to the commission, together with all of the following:

(a) A copy of the property statement which was filed timely for the year in question.

(b) A revised property statement.

(c) Supporting data.

(3) The property owner shall seek concurrence of the assessor in the requested assessment on form L-4155.

(4) If both the property owner and assessor concur, the commission shall issue an order directing the correct assessment to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(5) If the assessor disagrees with the proposed revised assessed valuation, the property division staff shall examine the notification, the submitted property statements, and all data submitted and shall conduct such investigation as is necessary and file a report with a recommendation to the commission.

(6) The commission shall inform the property owner and assessor, in writing, of the staff findings and recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(7) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

Rule 4. (1) If a notification is received from a person other than a property owner, an assessor, or a county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll for the current year or either of the 2 immediately preceding years, the commission shall investigate the allegation.

(2) Upon completion of the investigation by the property tax division staff, the commission shall transmit to the property owner and assessor the staff findings and recommended assessed valuation and seek concurrence on form L-4156. The commission shall notify the property owner and assessor of the time and place of the meeting at which the commission shall determine an assessment.

(3) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

Rule 5. The record in each case shall be available to the Michigan tax tribunal for subsequent proceedings as provided in section 154(4) of Act No. 206 of the Public Acts of 1893, as amended, being §211.154(4) of the Michigan Compiled Laws.

211.154 Incorrect reporting or omission of property liable to taxation; placement of corrected assessment value on assessment roll; certification of taxes due; change in ownership; collection of additional taxes; refund of excess tax payments; appeal. [M.S.A. 7.211]

Sec. 154. (1) If it shall be made to appear to the state tax commission at any time that as a matter of fact any property liable to taxation has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date of discovery and disclosure of the incorrect reporting or of the omission, the state tax commission shall place the corrected assessment value for the appropriate years on the then current assessment roll. The commission shall further certify to the proper collecting treasurer the amount of taxes due as computed by the correct annual rate of taxation for each year except the then current year. In case of change in ownership of the property these taxes shall not be spread against the property prior to the last change of ownership.

(2) If assessment changes made pursuant to this section result in increased property taxes, such additional taxes shall be collected in the same manner and at the same time and with the same property tax administration fees, penalties, and interest as current year's taxes.

(3) If assessment changes made pursuant to this section result in a decreased tax liability a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction thereof from the date of the payment of the tax to the date of the payment of the refund. Such refunds shall be charged by the county treasurer to the various taxing jurisdictions in the same proportion as the taxes were levied.

(4) A person to whom property is assessed pursuant to this section may appeal the state tax commission determinations to the Michigan tax tribunal.

Approved January 17, 1983.

This form is issued under authority of Section 211.154,  
MCL. Filing is mandatory.

**ASSESSOR OR EQUALIZATION DIRECTOR'S  
NOTICE OF PROPERTY INCORRECTLY REPORTED  
OR OMITTED FROM ASSESSMENT ROLL**

**OFFICE  
USE  
ONLY**

FILE NO.

ASSESSMENT UNIT NO.

NAME OF ASSESSOR OR EQUALIZATION DIRECTOR FILING THIS NOTICE

TITLE

ASSESSOR CERT. NO.

NAME OF ASSESSING UNIT

ADDRESS (No. and Street, City or Post Office, ZIP)

**PROPERTY AND ASSESSMENT ROLL INFORMATION**

NAME(S) OF PROPERTY OWNER(S)

OWNER'S ADDRESS (No. and Street, City, State, ZIP)

COUNTY WHERE PROPERTY IS LOCATED

CITY, TOWNSHIP OR VILLAGE AND TOWNSHIP

SCHOOL DISTRICT

INTERMEDIATE SCHOOL DISTRICT

COMMUNITY COLLEGE DISTRICT

PROPERTY INDEX NO. (Or enter property description below)

PROPERTY CLASSIFICATION

PROPERTY DESCRIPTION

YEAR(S) FOR WHICH  
NOTICE IS GIVEN

ASSESSED VALUE ON  
ASSESSMENT ROLL

REQUESTED  
ASSESSMENT

Explain the reason for this notice. Attach supporting information.

**TAX RATE INFORMATION (To be completed by the assessor)**

If this notice is for either or both of the tax years immediately preceding the current year, the assessor shall list for each year covered by this notice the total tax rate levied in the city or township in which the property is located. List the total village rate separately, if applicable. Rates levied include millage rate special assessments for this property, but do not include special assessments levied in specific dollar amounts.

YEAR COVERED BY NOTICE	SUMMER TOTAL TAX RATE LEVIED	WINTER TOTAL TAX RATE LEVIED	TOTAL ANNUAL TAX RATE LEVIED

ADDITIONAL COMMENTS OR EXPLANATIONS

**SIGNATURE OF ASSESSOR OR EQUALIZATION DIRECTOR**

SIGNATURE	DATE
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**OWNER'S CONCURRENCE OR DISAGREEMENT WITH THIS REQUEST**

*This section shall be completed by the property owner.*

- ☐ I CONCUR WITH THIS REQUEST FOR CORRECTED ASSESSMENT.
- ☐ I DO NOT CONCUR WITH THIS REQUEST FOR CORRECTED ASSESSMENT. (The owner who checks this box must submit to the State Tax Commission an explanation of the reason for not concurring.)

SIGNATURE OF PROPERTY OWNER	DATE
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**MAILING INSTRUCTIONS:** Send completed form to:

State Tax Commission, Michigan Department of Treasury, Treasury Building, Lansing, Michigan 48922